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Forty-eighth session
Item 17 (c) of the preliminary list*

APPOINTMENTS TO FILL VACANCIES IN SUBSIDIARY ORGANS AND OTHER APPOINTMENTS

Appointment of a member of the Board of Auditors

Note by the Secretary-General

1. Paragraph (c) of resolution 74 (I), adopted by the General Assembly on 7 December 1946, provides:

> "That in 1947, and every year thereafter, the General Assembly at its regular session shall appoint an Auditor to take office from 1 July of the following year and to serve for a period of three years."

2. The present membership of the Board of Auditors is the following:

Auditor-General of Ghana*

Comptroller and Auditor-General of India***

Comptroller and Auditor-General of the United Kingdom of Great Britain and Northern Ireland**

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* Term of office expires on 30 June 1994.

** Term of office expires on 30 June 1995.

*** Term of office expires on 30 June 1996.

3. Since the term of office of the Auditor-General of Ghana will expire on 30 June 1994, it will be necessary for the General Assembly at its forty-eighth session to fill the resulting vacancy by the appointment, as a member of the

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* A/48/50.

Board, of the Auditor-General (or officer holding the equivalent title) of a Member State. The Auditor thus appointed will serve for a period of three years, beginning on 1 July 1994.

4. The three members of the Board have joint responsibility for the external audit of the United Nations (including the International Court of Justice, the United Nations Conference on Trade and Development, the United Nations offices at Geneva and Vienna, the regional commissions, the United Nations Centre for Human Settlements, the World Food Council, United Nations peace-keeping activities and special missions), the United Nations Development Programme, the United Nations Population Fund, the United Nations Children's Fund, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the United Nations Institute for Training and Research, the voluntary funds administered by the United Nations High Commissioner for Refugees, the Fund of the United Nations Environment Programme, the United Nations Habitat and Human Settlements Foundation, the International Trade Centre, the United Nations University and the United Nations Joint Staff Pension Fund.

5. At the present time, audit assignments are shared among the audit staff provided from the audit services of the members of the Board on an equal basis. In order to fulfil these shared responsibilities, each member provides approximately 20 Professional officers for approximately four months each year, in addition to the full-time Director.

6. To enable the Board to carry out its mandate through the integration of audit planning, execution and reporting, and to enhance the development of common audit standards and professional practices, an Audit Operations Committee was established comprising three full-time Directors of External Audit, located at Headquarters, representing each member of the Board. The members of the Board are expected to be available for approximately two weeks each year, in June and November, for meetings of the Board and the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. In addition, each member has to be available for whatever consultations are necessary throughout the year with the members of the Administration, the Advisory Committee on Administrative and Budgetary Questions and other governing bodies.

7. At previous sessions, the Fifth Committee submitted to the General Assembly a draft decision containing the name of a Member State whose Auditor-General (or officer holding the equivalent title) was recommended for appointment. It is suggested that a similar procedure be followed at the forty-eighth session.